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SERVICE DATE – MAY 31, 2006

DO

FR-4915-01-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34875]

V & S Railway, LLC—Acquisition and Operation Exemption—The Hutchinson and Northern Railway Company

V & S Railway, LLC (VSR), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire from The Hutchinson and Northern Railway Company (HN), also a Class III rail carrier,¹ and to operate approximately 5.14 miles of rail line from milepost 0.0 to milepost 5.14 in Hutchinson, Reno County, KS.

VSR certifies that its projected annual revenues as a result of this transaction will not result in the creation of a Class II or Class I rail carrier, and further certifies that its projected annual revenues will not exceed \$5 million.

The transaction was scheduled to be consummated on May 11, 2006.

If the notice contains false or misleading information, the exemption is void ab initio. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34875, must be filed with the Surface Transportation Board, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on

¹ Pacific Western Railroad, a noncarrier holding company, owns all of the issued and outstanding shares of capital stock of HN.

Fritz R. Kahn, Fritz R. Kahn P.C., 1920 N Street, N.W., 8th floor, Washington, DC
20036-1601.

Board decisions and notices are available on our website at
WWW.STB.DOT.GOV.

Decided: May 23, 2006.

By the Board, David M. Konschnik, Director, Office of Proceedings.

Vernon A. Williams

Secretary